UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

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Case No. 13-10864

Plaintiff,

Honorable John Corbett O'Meara

v.

UNITED STATES GOVERNMENT, UNITED STATES DEPARTMENT OF TREASURY, and INTERNAL REVENUE SERVICE.

Defendants.		
		,

ORDER GRANTING DEFENDANTS' MOTION TO DISMISS

This matter came before the court on the government's December 18, 2013 motion to dismiss. Plaintiff Eric Blachura filed a response January 8, 2014; and the government filed a reply brief January 29, 2014. Pursuant to Local Rule 7.1(f)(2) and the court's December 31, 2013 order, no oral argument was heard.

On February 28, 2013, Plaintiff Eric Blachura filed this action, another in a string of cases related to the government's seizure and sale of a 1958 Chevrolet Impala. In two previous cases the court granted the government's motions to dismiss. Plaintiff appealed the adverse decision in Case No. 11-11171; and the United States Court of Appeals for the Sixth Circuit affirmed the order of the district court, finding that Plaintiff's action was properly dismissed as untimely because it was filed after the statute of limitations had expired.

In this case Plaintiff seeks damages in the amount of five million dollars, claiming that his civil rights have been violated. However, regardless of how Plaintiff couches his claims, this matter

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has been resolved by the Sixth Circuit's September 12, 2012 order affirming dismissal of his claims

based on the statute of limitation provided in 26 U.S.C.§§ 7426(a)(1) and 6532(c).

Accordingly, it is hereby **ORDERED** that the government's December 18, 2013 motion to

dismiss is **GRANTED**; and all other pending motions are rendered **MOOT**.

<u>s/John Corbett O'Meara</u>United States District Judge

Date: February 11, 2014

I hereby certify that a copy of the foregoing document was served upon the parties of record on this date, February 11, 2014, using the ECF system and/or ordinary mail.

s/William Barkholz Case Manager

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